FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elmpark Dev. Inc.
DOCKET NO.: 24-48923.001-R-1
PARCEL NO.: 12-26-402-026-0000

The parties of record before the Property Tax Appeal Board are Elmpark Dev. Inc., the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$6,266
IMPR.:	$0
TOTAL:	$6,266

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a single-story dwelling of frame construction, approximately 100 years-old, with 405 square feet of living area on a 5,968 square foot lot in River Grove, Leyden Township, Cook County. The subject is classified as 2-02 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include a full finished basement, one full bathroom and a detached one-car garage.

The appellant appeals on a contention of law arguing that the assessed value should be reduced pursuant to Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The appellant asserts that, beginning on January 1, 2024, the property was vacant and uninhabitable, and the house was demolished on August 23, 2024. As evidence of the condition of the property, the appellant submitted a Cook County Assessor's Office Vacancy/Occupancy affidavit stating that the property was entirely vacant each month of 2024, a photograph the property dated May 1, 2024

showing the house is boarded-up, an August 1, 2024 letter from Nicor Gas stating that the gas line and meter have been disconnected, capped or removed, and an August 1, 2024, letter from ComEd stating that electrical equipment serving the property has been removed or abandoned. The appellant also submitted a photo dated August 23, 2024, showing the house being demolished, a September 11, 2024, invoice from the demolition company and an October 9, 2024, Village of River Grove building permit. Based on this evidence, the appellant is requesting an assessment of $6,266.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $12,569 with an improvement assessment of $6,303. The valuation assessment reflects a market value of $125,690 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $310.35 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The properties offered by the board of review are single-story buildings of frame construction ranging in age from 96 to 104 years-old and ranging in size from 486 to 950 square feet of living area. Each has one full bathroom, a full basement and a garage. For its comparable #3, the board of review also indicates that it was sold on July 16, 2024, for $395,000 or $598.48 per square foot of living area. The board of review reports that two of its comparables are on the same block as the subject property and two are within a quarter mile. The board of review makes no reference to the condition of the property, whether it was demolished, or the applicability of Section 9-180 of the Property Tax Code

Conclusion of Law

The appellant's contention is based on the interpretation and application of Section 9-180 of the Property Tax Code. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds Sections 9-180 of the Property Tax Code is applicable. Section 9-180 of the Property Tax Code provides in pertinent part:

> When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvement were uninhabitable or which unfit for occupancy or for customary use.

The appellant contends that, not only was the building demolished in August 2024, but it was uninhabitable throughout 2024 until it was demolished. The board of review does not dispute that the building was uninhabitable or that it was demolished. The Board finds that the preponderance of evidence - the affidavit of vacancy, the May 1, 2024, photo showing the building boarded up, and the utility letters stating that gas and electric equipment has been removed or abandoned – supports the appellant's assertion that, in 2024, the building was uninhabitable and then demolished. The Board finds that, pursuant to Section 9-180 of the

Property Tax Code, it is entitled to a reduction in assessed value proportional to the degree to which the building is destroyed or uninhabitable.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 17, 2026

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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